

**ENTERED**

March 19, 2024

Nathan Ochsner, Clerk

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
CORPUS CHRISTI DIVISIONDOMINGO MIRANDA and  
JOE ESTRADA, JR.,

Plaintiffs,

VS.

INTERNAL REVENUE SERVICE,

Defendant.

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Civil Case No. 2:22-CV-00186

**ORDER ACCEPTING FINDINGS, CONCLUSIONS, AND RECOMMENDATION  
OF THE UNITED STATES MAGISTRATE JUDGE**

Pending before the Court is the February 2, 2024 Memorandum and Recommendation (“M&R”) prepared by Magistrate Judge Jason B. Libby. (Dkt. No. 68). Magistrate Judge Libby made findings and conclusions and recommended that United States’ Motion for Summary Judgment and Brief in Support, (Dkt. No. 49), be granted and this case be dismissed. (Dkt. No. 68).

The Parties were provided proper notice and the opportunity to object to the M&R. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b). No party filed an objection. As a result, review is straightforward: plain error. *Guillory v. PPG Indus., Inc.*, 434 F.3d 303, 308 (5th Cir. 2005). No plain error appears.

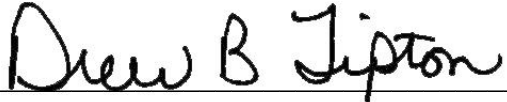
Accordingly, the Court accepts the M&R and adopts it as the opinion of the Court. It is therefore ordered that:

- (1) Magistrate Judge Libby’s M&R (Dkt. No. 68) is **ACCEPTED** and **ADOPTED** in its entirety as the holding of the Court; and
- (2) United States’ Motion for Summary Judgment and Brief in Support, (Dkt.

No. 49), is **GRANTED**.

It is SO ORDERED.

Signed on March 19, 2024.

  
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DREW B. TIPTON  
UNITED STATES DISTRICT JUDGE